

1092



Caldwell Parish Council on Aging
Columbia, Louisiana

**REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION**

For the Year Ended June 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the audited, or to, law of, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **DEC 10 1997**

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CLERMONT PARISH COUNCIL ON AGING
Columbia, Louisiana

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June 30, 1997

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SALVAGE PRIZE COUNCIL ON AGING
COLUMBIA, LOUISIANA

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June 30, 1997

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INDEPENDENT AUDITOR'S REPORT

**Board of Directors
Caldwell Parish Council on Aging
Columbia, Louisiana**

We have audited the accompanying general-purpose financial statements of the Caldwell Parish Council on Aging as of and for the year ended June 30, 1997, as listed in the preceding table of contents. These general-purpose financial statements are the responsibility of the the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material aspects, the financial position of the organization as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 4, 1997 on our consideration of the organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the organization taken as a whole. The accompanying supplemental information, as listed in the preceding table of contents, is presented for purposes of additional analysis. This supplemental information is not a required part of the general-purpose

financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Sanders & Associates
SANDERS & ASSOCIATES
Certified Public Accountants

September 4, 1997

CALDWELL PARISH COUNCIL (ON AGEN)
 Calcutta, Louisiana

Page 6A

COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1997

| | Governmental Funds | | Account Group | Total (Sheet 6A) |
|--|--------------------|-----------------------|----------------------|-------------------|
| | General Fund | Special Revenue Funds | General Fixed Assets | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 31,644 | \$ 2,321 | \$ 0 | \$ 33,965 |
| Accounts Receivable | 6,648 | 9,155 | 0 | 15,803 |
| Land, Buildings, Furniture and Equipment | 0 | 0 | 169,480 | 169,480 |
| TOTAL ASSETS | \$ 38,292 | \$ 11,476 | \$ 169,480 | \$ 219,248 |
| LIABILITIES AND FUND EQUITY | | | | |
| Liabilities: | | | | |
| Note Payable | \$ 62,025 | \$ 0 | \$ 0 | \$ 62,025 |
| Medical Reimbursement | 19,290 | 0 | 0 | 19,290 |
| Total Liabilities | 81,315 | 0 | 0 | 81,315 |
| Fund Equity: | | | | |
| Investment in General Fixed Assets | 0 | 0 | 169,480 | 169,480 |
| Fund Balance - Unreserved - Undesignated | (24,735) | (1,828) | 0 | (26,563) |
| Total Fund Equity | (24,735) | (1,828) | 169,480 | 142,917 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 56,580 | \$ 1,828 | \$ 169,480 | \$ 228,888 |

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

Exhibit B

**COMBINED STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE**

For the Year Ended June 30, 1997

| | <u>General Fund</u> | <u>Special Revenue Funds</u> | <u>Total (Mono- Only)</u> |
|---|-------------------------|--------------------------------------|-----------------------------------|
| REVENUES | | | |
| <i>Intergovernmental:</i> | | | |
| Louisiana Governor's Office of Elderly Affairs | \$ 11,778 | \$ 108,829 | \$ 120,607 |
| U. S. Department of Transportation | 0 | 18,781 | 18,781 |
| U. S. Department of Agriculture | | | |
| Cash-In - Lie - Of Commodities | 0 | 10,460 | 10,460 |
| <i>Miscellaneous:</i> | | | |
| Client Contributions | 0 | 10,854 | 10,854 |
| Other | 48,254 | 15,750 | 64,004 |
| Total Revenues | <u>60,032</u> | <u>150,674</u> | <u>210,706</u> |
| EXPENDITURES | | | |
| Personnel Services | 50,480 | 80,414 | 130,894 |
| Employee Related Benefits | 2,122 | 0,000 | 11,708 |
| Travel | 18,495 | 6,871 | 18,248 |
| Operating Services | 12,110 | 45,248 | 57,358 |
| Operating Supplies | 2,189 | 0,000 | 12,843 |
| Other Charges | 649 | 40,801 | 48,850 |
| Capital Outlay | 58,584 | 9,838 | 90,733 |
| Total Expenditures | <u>138,629</u> | <u>97,171</u> | <u>235,800</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>21,403</u> | <u>53,503</u> | <u>74,906</u> |
| Other Financing Sources (Uses) | | | |
| Operating Transfers In | 87 | 85,498 | 85,585 |
| Operating Transfers Out | (17,488) | (85,858) | (85,585) |
| Total Other Financing Sources (Uses) | <u>(17,401)</u> | <u>17,411</u> | <u>0</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | <u>4,002</u> | <u>71,094</u> | <u>75,096</u> |
| Fund Balance, June 30, 1996 | 48,148 | 79,847 | 128,095 |
| FUND BALANCE, JUNE 30, 1997 | <u>\$ 52,150</u> | <u>\$ 17,888</u> | <u>\$ 70,038</u> |

* The accompanying notes are an integral part of the financial statements.

GALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

Exhibit C

**COMBINED STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1995

| | <u>Budget</u> | <u>Actual</u> | <u>Actual Over (Under) Budget</u> |
|---|----------------|------------------|---|
| REVENUES | | | |
| Intergovernmental | | | |
| Louisiana Governor's Office of Elderly Affairs | \$ 136,529 | \$ 136,529 | \$ 0 |
| Miscellaneous - Other | <u>62,668</u> | <u>55,873</u> | <u>(6,795)</u> |
| Total Revenues | <u>199,197</u> | <u>192,402</u> | <u>(6,795)</u> |
| | | | |
| EXPENDITURES | | | |
| Personnel Services | 89,146 | 89,414 | 268 |
| Employee Related Benefits | 9,684 | 9,808 | 124 |
| Travel | 6,079 | 6,071 | (8) |
| Operating Services | 40,401 | 45,248 | 4,847 |
| Operating Supplies | 11,351 | 9,852 | (1,499) |
| Other Charges | 41,862 | 48,305 | 6,443 |
| Capital Outlay | <u>1,000</u> | <u>9,838</u> | <u>8,838</u> |
| Total Expenditures | <u>199,197</u> | <u>217,871</u> | <u>18,674</u> |
| | | | |
| Excess (Deficiency) of Revenues Over Expenditures | \$ _____ | (25,472) | \$ _____ (25,472) |
| | | | |
| Other Financing Sources (Uses): | | | |
| Operating Transfers In | | 52,698 | |
| Operating Transfers Out | | <u>(28,288)</u> | |
| Total Other Financing Sources (Uses) | | <u>24,410</u> | |
| | | | |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | | (6,062) | |
| | | | |
| Fund Balance, June 30, 1994 | | <u>19,947</u> | |
| | | | |
| FUND BALANCE, JUNE 30, 1995 | | <u>\$ 13,885</u> | |

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 1987

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

In 1964, the State of Louisiana passed Act 456 which authorized the charter of Voluntary Councils on Aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Caldwell Parish Council on Aging is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

The Council is not a component unit of another primary government nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

The primary function of the Caldwell Parish Council on Aging is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 9 voluntary members who serve three-year terms, governs the Council.

B. Presentation of Statements

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, the industry

CADWELL PARISH COUNCIL ON AGING
Columbis, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1987

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

B. Presentation of Statements, Continued

audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and, the Louisiana Governmental Audit Guide.

C. Fund Accounting

The accounts of the Cadwell Parish Council on Aging are organized on the basis of funds and an account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. The Council on Aging's revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund - The General Fund is the general operating fund of the Council on Aging and accounts for all financial resources, except those required to be accounted for in the special revenue funds.

Special Revenue Funds - Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes:

Audit Fund - The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements.

Title III-C-1 Congregate Meals Fund - Title III-C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds of the Council. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

Title III-C-2 Home Delivered Meals Fund - Title III-C-2 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional meals to home-bound older persons.

CALDWELL ELDERS COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1997

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Special Revenue Funds - Cont'd

Senior Center Fund - The Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

Title III-B Administrative Services Fund - The Title III-B Administration Fund is used to account for the administration of Special Programs for the Aging. Title III-B administrative funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to pay for administrative costs associated with the Title III and Senior Center programs.

Title III-B Supportive Service Fund - Title III-B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds of the Council. This program provides case management services, in-home services, community services, legal assistance, and transportation for the elderly.

Title III-B In-Home Services Fund - The III-B Fund is used to account for funds which are used to provide in-home services to frail older individuals, including in-home supportive services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction, and to the families of such victims. Title III-B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Title III-F - Preventive Health - Title III-F funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds of the Council. This program provides preventive health services.

Helping Hands Fund - The Helping Hands Fund accounts for the administration of the Helping Hands Program that is sponsored

CAJALWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1997

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Special Revenue Funds - Continued

Helping hands Fund, Cont'd - by local utility companies. The companies collect contributions from service customers and remit the funds to the parish Councils on the aging to provide assistance to the elderly for paying utilities.

Section 18 Fund - The Section 18 Fund accounts for funds received from the United States Department of Transportation through the Cajalwell Parish Police Jury for the reimbursement of expenses relating to transportation of the elderly. The Section 18 Fund allocates the monies to the General Fund where expenses are incurred for drivers, fuel, and maintenance.

United States Department of Agriculture USDA Fund - The USDA Fund is used to account for the administration of the Food Distribution Program funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

D. General Fixed Assets and Long-Term Debt

Fixed assets are accounted for in the general fixed assets account group, rather than in the governmental funds. Public domain and infrastructures are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost, except donated fixed assets, which are stated at their estimated fair market value on the date donated. Of the \$189,483 of fixed assets reported on the balance sheet, 21 percent, or \$39,481, of the fixed assets are valued at estimated fair market value on the date donated, with the remaining 79 percent, or \$150,002, valued at historical cost. The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations. The Council had no long-term debt at June 30, 1997.

E. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue Funds, are accounted for using a current financial resources measurement focus. With this

WALDWELL PARISH COUNCIL, DE BEING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1997

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

K. Basis of Accounting, Continued

measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

L. Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). Transfers between funds are recognized at the time of transfer.

M. Budget Policy

The Council follows these procedures in establishing the budgetary data reflected in these financial statements.

- * The Governor's Office of Elderly Affairs "OGEA" notifies the Council each year as to the funding levels for each program's grant award.
- * The Executive Director prepares a proposed budget based on the funding levels provided by OGEA and then submits the budget to the Board of Directors for approval.
- * The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.
- * The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.
- * All budgetary appropriations lapse at the end of each fiscal year (June 30).
- * The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.

CAIDWELL PARISH COUNCIL ON AGING
COLUMBIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1997

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

G. Budget Policy, Continued

- * Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
- * Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.
- * The Council may transfer funds between line items as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under grants from this state agency.
- * Expenditures cannot legally exceed appropriations on an individual fund level.

H. Encumbrances

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not used by the Caldwell Parish Council on Aging in its accounting practices.

I. Cash and Cash Equivalents

Cash and cash equivalents include interest bearing demand deposits and time deposits. As reflected on Statement A, the Caldwell Parish Council on Aging has cash and cash equivalents (book balances) totaling \$33,775 at June 30, 1997. Cash and cash equivalents are stated at cost, which approximates market. Since the Council's cash balances are composed of both state and federal funds, cash deposits must be secured under federal guidelines (Office of Management and Budget Circular A-103, Attachment A) that require federal monies be deposited in a bank with Federal Deposit Insurance Corporation (FDIC) insurance coverage and any balance exceeding the FDIC coverage be collaterally secured. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. As June 30, 1997, the deposits (book balances) of \$33,775 are fully secured by federal deposit insurance.

J. INVENTORY

No inventory as June 30, 1997.

GRANDFOLK PARISH COUNCIL ON AGING
COLLEGE, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1987

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

K. Vacation and Sick Leave

Employees of the Council earn annual leave as follows:

| <u>Years of Service</u> | <u>Amount of Leave Earned Per Hour Worked</u> |
|-------------------------|---|
| 0-6 | .0576 |
| 6-14 | .0864 |
| 15 & up | .1151 |

Upon termination or death, employees or their heirs are paid for unused vacation leave.

Employees can only carry 48 hours of leave per year.

Temporary and intermittent employees are not eligible for leave as employees still on probation are not eligible for leave.

At June 30, 1987, the Council has no accumulated benefits relating to leave privileges that require accrual or disclosure to conform with generally accepted accounting principles.

L. Total Columns on Combined Statements

The total columns on the combined statements are captioned Memorandum Only (Overview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2: FUNDING POLICIES AND SOURCES OF FUNDS

The Council receives its monies through various methods of funding. Most of the funds are received on a grant basis. Under this method, funds are received as needed or on a monthly or quarterly allocation of the total budget (grant in advance of the actual expenditures). The following programs are handled in this manner: Title III-C-1 Congregate Meals, Title III-C-2 Home Delivered Meals, Title III-B Administrative Services, Title III-B Supportive Services, Title III-D In Home Services, Title III-F Preventive Health, Senior Center Programs, and the State of Louisiana Allocations (Act 735 of 1979) and Audit Fund.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1997

NOTE 2: FUNDING POLICIES AND SOURCES OF FUNDS, CONTINUED

The Council receives cash in-lieu-of commodities from the United States Department of Agriculture (USDA) based upon a per unit of service method to aid in the preparation of meals for the aging. The Council receives funds from the United States Department of Transportation through the Caldwell Parish Police Jury for public transportation for noncharitized areas.

The Council encourages and receives contributions from clients and private entities to help offset the costs of programs.

NOTE 3: ACCOUNTS RECEIVABLE

Contracts receivable at June 30, 1997, in the amount of \$15,281 consist of reimbursements for expenditures or incurred service provided under the following programs:

| | |
|------------------------------------|------------------|
| USDA - cash in-lieu-of commodities | \$ 3,948 |
| C - 1 | 1,179 |
| Medicaid Case Management | 3,260 |
| Local | 1,826 |
| Yes | 1,940 |
| Project Independence | 2,484 |
| Transportation Medicaid | 852 |
| | <u>15,281</u> |
| TOTAL CONTRACT RECEIVABLE | \$ 15,281 |

NOTE 4: CHANGES IN GENERAL FIXED ASSETS

The following provides detail on changes in general fixed assets (land, buildings, furniture, and equipment):

| | Balance 12/31/96 | | Additions | | Deletions | | Balance 6/30/97 |
|---|---------------------|--|------------------|--|-------------|--|--------------------|
| Gen. fixed assets: | | | | | | | |
| Land & buildings | \$ 38,482 | | \$ 0 | | \$ 0 | | \$ 38,482 |
| Furn & equipment | 73,488 | | 14,734 | | 0 | | 88,222 |
| Misc. improvement | 18,278 | | 0 | | 0 | | 18,278 |
| Building | | | 32,000 | | 0 | | 32,000 |
| Total | <u>\$ 138,148</u> | | <u>\$ 46,734</u> | | <u>\$ 0</u> | | <u>\$ 184,882</u> |
| Investment in gen. fixed assets: | | | | | | | |
| Property acquired prior to July 1, 1995 | \$ 59,818 | | \$ 0 | | \$ 0 | | \$ 59,818 |

CAWDELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1997

NOTE 2: CHANGES IN GENERAL FUND ASSETS, CONTINUED

| | Balance 7/1/85 | Additions | Deductions | Balance 6/30/97 |
|---|-------------------|------------------|-------------|--------------------|
| Property acquired after July 1, 1985, from State of Louisiana | | | | |
| Use of Excess Affairs B | 455 | 0 | 0 | 455 |
| Use of Excess Affairs F | 828 | 1,081 | 0 | 1,909 |
| Use of Excess Affairs C-2 | 450 | 0 | 0 | 450 |
| Use of Excess Affairs CC | 1,388 | 0 | 0 | 1,388 |
| Use of Excess Affairs DD II | 9,713 | 812 | 0 | 10,525 |
| Local sources | 49,888 | 88,888 | 0 | 138,776 |
| Project Independence | 0 | 8,115 | 0 | 8,115 |
| Total investment in General Fund Assets | \$ 121,042 | \$ 98,888 | \$ 0 | \$ 219,930 |

Records reflecting the source from which assets were acquired were not maintained prior to July 1, 1985.

NOTE 3: PENSION PLAN

Substantially all employees of the Caldwell Parish Council on Aging are member of the Social Security System. In addition to the employee contribution withheld at 7.65 per cent of gross salary, the Council contributes an equal amount to the Social Security System.

NOTE 4: PAST RETIREMENT, HEALTH CARE AND LIFE INSURANCE BENEFITS

The Caldwell Parish Council on Aging has no retired employees as June 30, 1997.

NOTE 5: LITIGATION AND CLAIMS

There was no litigation pending against the Council as June 30, 1997, nor is the Council aware of any unasserted claims.

NOTE 6: INCOME TAX STATUS

The Council, a nonprofit corporation, is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

CALUMNIA PARISH COUNCIL OF AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1991

NOTE 3: ECONOMIC DEPENDENCY

The Council receives the majority of its revenues from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Council could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

Stauders & Associates

Chartered Public Accountants

P.O. Box 1488 • 100 East 10th • Old Orchard Beach • 21054-1488 (301) 841-1100 • FAX: (410) 337-2212

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Caldwell Parish Council on Aging
Columbia, Louisiana

We have audited the financial statements of Caldwell Parish Council on Aging as of and for the year ended June 30, 1997, and have issued our report thereon dated September 4, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the organization's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Shawcross & Associates
SHAWCROSS & ASSOCIATES
Certified Public Accountants

September 4, 1997

SUPPLEMENTAL INFORMATION

CALDWELL PARISH COUNCIL, ON AGING
Columbia, Louisiana

Exhibit D

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the Year Ended June 30, 1987

| Federal Grants/ Pass - Through Grants Name/Program Name | CFDA Number | Expenditures |
|---|----------------|-------------------|
| <u>U. S. DEPARTMENT OF AGRICULTURE</u> | | |
| Passed Through Louisiana Governor's Office of Elderly Affairs - Food Distribution Program - Cash - In- Lieu- Of Commodities | 10.070 | \$ 11,048 |
| <u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | |
| Passed Through Louisiana Governor's Office of Elderly Affairs - Special Programs for the Aging: | | |
| Title III B - Administrative Services | 80.044 | 7,197 |
| Title III B - Supportive Services | 80.044 | 57,508 |
| Title III C - 1 - Congregate Meals | 80.040 | 86,000 |
| Title III C - 2 - Home Delivered Meals | 80.040 | 9,548 |
| Title III D - In-Home Services | 80.040 | 908 |
| Title III F - Preventive Health DEVELOPMENT | 80.044 | 1,458 |
| Total U. S. Dept. of Health and Human Services | | 178,238 |
| <u>U. S. DEPARTMENT OF TRANSPORTATION</u> | | |
| Passed Through Caldwell Parish Public Jury - Public Transportation for Non-Urbanized Areas | 20.589 | 18,191 |
| TOTAL EXPENDITURES | | \$ 196,986 |

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE

GENERAL FUND

For the Year Ended June 30, 1997

| | Local | PCOA (ACT 785) | Total (Memo Only) |
|---|--------------------|-------------------|-------------------------|
| REVENUE | | | |
| Intergovernmental | | | |
| Louisiana Governor's Office of Rural Affairs | \$ 0 | \$ 11,779 | \$ 11,779 |
| Medicaid | 30,094 | 0 | 30,094 |
| Other | 12,798 | 0 | 12,798 |
| Total Revenues | <u>42,894</u> | <u>11,779</u> | <u>54,673</u> |
| EXPENDITURES | | | |
| Personnel Services | 31,480 | 0 | 31,480 |
| Employee Related Benefits | 2,122 | 0 | 2,122 |
| Taxes | 12,485 | 0 | 12,485 |
| Operating Services | 12,110 | 0 | 12,110 |
| Operating Supplies | 3,180 | 0 | 3,180 |
| Other Charges | 849 | 0 | 849 |
| Capital Outlay | 56,894 | 0 | 56,894 |
| Total Expenditures | <u>119,818</u> | <u>0</u> | <u>119,818</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(76,922)</u> | <u>11,779</u> | <u>(65,143)</u> |
| Other Financing Sources (Uses): | | | |
| Operating Transfers In | 57 | 0 | 57 |
| Operating Transfers Out | <u>(5,628)</u> | <u>(11,779)</u> | <u>(17,407)</u> |
| Total Other Financing Sources (Uses) | <u>(5,571)</u> | <u>(11,779)</u> | <u>(17,411)</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | <u>(82,493)</u> | <u>0</u> | <u>(82,493)</u> |
| Fund Balance, June 30, 1996 | 48,149 | 0 | 48,149 |
| FUND BALANCE, JUNE 30, 1997 | \$ (34,344) | \$ 0 | \$ (34,344) |

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
 COLLEGE, LOUISIANA

Exhibit F

COMBINED BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 1987

| | Project Independence | Helping Hands | Section 18 | Tru C 1 | USDA | Total (Money Only) |
|--|-------------------------|------------------|---------------|------------|----------|--------------------------|
| ASSETS | | | | | | |
| Cash and Cash Equivalents | \$ 3,128 | \$ 788 | \$ 293 | \$ (1,778) | \$ 0 | \$ 2,421 |
| Accounts Receivable | 2,484 | 0 | 1,848 | 1,778 | 2,944 | 8,144 |
| TOTAL ASSETS | \$ 5,612 | \$ 788 | \$ 2,041 | \$ 0 | \$ 2,944 | \$ 11,385 |
| LIABILITIES AND FUND EQUITY | | | | | | |
| Liabilities | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Fund Equity: | | | | | | |
| Fund Balance - Unreserved - Undesignated | 5,612 | 788 | 2,041 | 0 | 2,944 | 11,385 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 5,612 | \$ 788 | \$ 2,041 | \$ 0 | \$ 2,944 | \$ 11,385 |

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

June 30, 1997

| | Project Independence | Audit | Title III C-1 Congregate Meals | Title III C-2 Home Delivered Meals | Senior Center |
|---|-------------------------|-------------|--------------------------------------|---|------------------|
| REVENUES | | | | | |
| Intergovernmental | | | | | |
| Louisiana Governor's Office of Elderly Affairs | \$ 0 | \$ 871 | \$ 28,613 | \$ 28,672 | \$ 18,530 |
| Louisiana Department of Transportation and Development | 0 | 0 | 0 | 0 | 0 |
| U. S. Department of Agriculture Cash-in-Lieu-Of-Commodities | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | | | | | |
| Client Contributions | 0 | 0 | 4,302 | 4,627 | 0 |
| Other | 13,219 | 0 | 854 | 0 | 0 |
| Total Revenue | <u>13,219</u> | <u>871</u> | <u>34,069</u> | <u>34,299</u> | <u>18,530</u> |
| EXPENDITURES | | | | | |
| Personnel Services | 4,471 | 0 | 11,781 | 11,993 | 0 |
| Employee Related Benefits | 1,504 | 0 | 1,104 | 1,307 | 0 |
| Traavel | 0 | 0 | 310 | 688 | 0 |
| Operating Services | 1,780 | 871 | 4,486 | 6,124 | 0 |
| Operating Supplies | 0 | 0 | 431 | 1,202 | 0 |
| Other Charges | 0 | 0 | 16,408 | 28,614 | 0 |
| Capital | 4,170 | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>14,925</u> | <u>871</u> | <u>34,999</u> | <u>49,218</u> | <u>0</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(1,706)</u> | <u>0</u> | <u>0</u> | <u>(14,919)</u> | <u>18,530</u> |
| Other Financing Sources (Uses) | | | | | |
| Operating Transfers In | 0 | 0 | 0 | 14,919 | 0 |
| Operating Transfers Out | (1,689) | 0 | 0 | 0 | (18,530) |
| Total Other Financing Sources (Uses) | <u>(1,689)</u> | <u>0</u> | <u>0</u> | <u>14,919</u> | <u>(18,530)</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | <u>(4,395)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance, June 30, 1996 | <u>18,012</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| FUND BALANCE, JUNE 30, 1997 | <u>\$ 13,617</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

* The accompanying notes are an integral part of the financial statements.

GALEWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

June 30, 1997

| | Title 11-15 Adminis- trative Services | Title 11-15 Supportive Services | OMBUDS- MAN | Dissect- Jonary | Title 11-15 Preventive Health |
|---|--|---------------------------------------|----------------|--------------------|-------------------------------------|
| REVENUES | | | | | |
| Intergovernmental: | | | | | |
| Louisiana Governor's Office of Elderly Affairs | \$ 9,478 | \$ 39,000 | \$ 2,712 | \$ 4,300 | \$ 1,448 |
| Louisiana Department of Transportation and Development | 0 | 0 | 0 | 0 | 0 |
| U. S. Department of Agriculture Cash - In - Law - Of Commodities | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous: | | | | | |
| Client Contributions | 0 | 658 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | <u>9,478</u> | <u>40,298</u> | <u>2,712</u> | <u>4,300</u> | <u>1,448</u> |
| EXPENDITURES | | | | | |
| Personnel Services | 4,560 | 41,800 | 1,100 | 0 | 29 |
| Employee Related Benefits | 354 | 4,844 | 84 | 0 | 2 |
| Traint | 481 | 2,801 | 948 | 0 | 0 |
| Operating Services | 3,474 | 23,817 | 297 | 0 | 14 |
| Operating Supplies | 449 | 5,328 | 35 | 0 | 45 |
| Other Charges | 129 | 518 | 1,284 | 0 | 800 |
| Capital | 0 | 0 | 0 | 0 | 1,000 |
| Total Expenditures | <u>9,811</u> | <u>79,108</u> | <u>3,168</u> | <u>0</u> | <u>1,030</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(1,333)</u> | <u>(38,810)</u> | <u>(456)</u> | <u>4,300</u> | <u>(582)</u> |
| Other Financing Sources (Uses): | | | | | |
| Operating Transfers In | 120 | 37,984 | 383 | 0 | 76 |
| Operating Transfers Out | 0 | 0 | 0 | (4,300) | 0 |
| Total Other Financing Sources (Uses) | <u>120</u> | <u>37,984</u> | <u>383</u> | <u>(4,300)</u> | <u>76</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance, June 30, 1996 | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| FUND BALANCE, JUNE 30, 1997 | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

BUDGET TO ACTUAL

For the Year Ended June 30, 1997

| | Budget | Actual | Actual Over (Under) Budget |
|---|------------------|-------------------|-------------------------------------|
| GENERAL FUND | | | |
| Salaries | \$ 22,737 | \$ 21,460 | \$ 1,278 |
| Fringe Benefits | 1,808 | 2,122 | (313) |
| Travel | 5,053 | 12,483 | 7,430 |
| Operating Services | 2,965 | 12,112 | 9,147 |
| Operating Supplies | 3,580 | 3,182 | 398 |
| Other | 2,280 | 648 | 1,632 |
| Capital Outlay | 0 | 55,894 | 55,894 |
| Sub Total | 41,343 | 118,919 | 77,576 |
| Transfer - AFA | 0 | 128 | 128 |
| Transfer - B B | 0 | 3,024 | 3,024 |
| Transfer - B D | 0 | 80 | 80 |
| Transfer - C-2 | 0 | 1,991 | 1,991 |
| Transfer - B F | 0 | 57 | 57 |
| Transfer - OMBUDSMAN | 0 | 382 | 382 |
| TOTAL GENERAL FUND | \$ 41,343 | \$ 124,808 | \$ 83,488 |
| TITLE III - ADMINISTRATION | | | |
| Salaries | \$ 4,780 | \$ 4,503 | \$ 278 |
| Fringe Benefits | 488 | 504 | (16) |
| Travel | 492 | 491 | 1 |
| Operating Services | 3,028 | 3,022 | 6 |
| Operating Supplies | 448 | 449 | (1) |
| Other | 143 | 129 | 14 |
| Capital Outlay | 0 | 0 | 0 |
| TOTAL TITLE III - ADMINISTRATION | \$ 9,371 | \$ 9,021 | \$ 350 |
| SENIOR CENTER | | | |
| Transfer to B B | \$ 18,028 | \$ 18,028 | \$ 0 |
| TOTAL SENIOR CENTER | \$ 18,028 | \$ 18,028 | \$ 0 |

* The accompanying notes are an integral part of the financial statements.

DALWELL PARISH COUNCIL, ON AGING
Columbia, Louisiana

BUDGET TO ACTUAL

For the Year Ended June 30, 1997

| | Budget | Actual | Actual Over (Under) Budget |
|---|------------------|------------------|----------------------------|
| TITLE III B - SUPPORTIVE | | | |
| Salaries | \$ 48,000 | \$ 48,800 | \$ (800) |
| Fringe Benefits | 4,844 | 4,844 | 0 |
| Travel | 2,700 | 2,881 | 181 |
| Operating Services | 21,250 | 22,017 | 767 |
| Operating Supplies | 5,207 | 5,300 | 93 |
| Other | 2,219 | 500 | (1,719) |
| Capital Outlay | 0 | 0 | 0 |
| TOTAL TITLE III B - SUPPORTIVE | \$ 84,220 | \$ 84,142 | \$ 78 |
| TITLE III C-1 - CONGREGATE MEALS | | | |
| Salaries | \$ 18,710 | \$ 17,291 | \$ 1,419 |
| Fringe Benefits | 1,184 | 1,104 | 80 |
| Travel | 300 | 319 | (19) |
| Operating Services | 2,680 | 4,498 | (1,818) |
| Operating Supplies | 300 | 430 | (130) |
| Other | 14,027 | 16,468 | (2,441) |
| Capital Outlay | 0 | 0 | 0 |
| TOTAL TITLE III C-1 | \$ 37,101 | \$ 39,610 | \$ 2,509 |
| TITLE III C-2 - HOME DELIVERED MEALS | | | |
| Salaries | \$ 12,000 | \$ 11,850 | \$ 150 |
| Fringe Benefits | 1,207 | 1,207 | 0 |
| Travel | 479 | 509 | (30) |
| Operating Services | 5,400 | 6,104 | (644) |
| Operating Supplies | 1,218 | 1,232 | (14) |
| Other | 23,853 | 28,014 | (4,161) |
| Capital Outlay | 0 | 0 | 0 |
| TOTAL TITLE III C-2 - HOME DELIVERED MEALS | \$ 44,157 | \$ 58,916 | \$ 14,759 |

* The accompanying notes are an integral part of the financial statements.

DAIRYLAND COUNTY COUNCIL ON AGING
COLUMBIA, LOUISIANA

BUDGET TO ACTUAL

For the Year Ended June 30, 1997

| | Budget | Actual | Actual Over (Under) Budget |
|---|-----------------|-----------------|-------------------------------------|
| TITLE III D - IN HOME SERVICES | | | |
| Salaries | \$ 718 | \$ 528 | \$ 190 |
| Fringe Benefits | 74 | 74 | 0 |
| Travel | 27 | 24 | 3 |
| Operating Services | 282 | 283 | (1) |
| Operating Supplies | 72 | 70 | 2 |
| Other | 8 | 8 | 0 |
| Capital Outlay | 8 | 0 | 8 |
| | <u>8</u> | <u>0</u> | <u>8</u> |
| TOTAL TITLE III D - IN HOME SERVICES | \$ 1,398 | \$ 1,298 | \$ 100 |
| HELPING HANDS | | | |
| Salaries | \$ 0 | \$ 0 | \$ 0 |
| Fringe Benefits | 0 | 0 | 0 |
| Travel | 0 | 0 | 0 |
| Operating Services | 0 | 0 | 0 |
| Operating Supplies | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Capital Outlay | 0 | 1,298 | 1,298 |
| | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL HELPING HANDS | \$ 0 | \$ 1,298 | \$ 1,298 |
| OMBUDESMAN | | | |
| Salaries | \$ 828 | \$ 1,180 | \$ 352 |
| Fringe Benefits | 88 | 85 | 3 |
| Travel | 268 | 242 | 26 |
| Operating Services | 267 | 297 | (30) |
| Operating Supplies | 34 | 28 | 6 |
| Other | 1,211 | 1,208 | 3 |
| Capital Outlay | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL OMBUDSMAN | \$ 2,787 | \$ 3,108 | \$ 321 |

* The accompanying notes are an integral part of the financial statements.

CALDWELL PACEBorough Council on Aging
Caldwells, New Jersey

BUDGET TO ACTUAL

For the Year Ended June 30, 1997

| | Budget | Actual | Actual Over (Under) Budget |
|--|-----------------|------------------|-------------------------------------|
| TITLE III F - PREVENTIVE HEALTH | | | |
| Salaries | \$ 18 | \$ 29 | \$ 11 |
| Fringe Benefits | 3 | 2 | (1) |
| Travel | 8 | 2 | (6) |
| Operating Services | 14 | 14 | 0 |
| Operating Supplies | 47 | 45 | (2) |
| Other | 401 | 480 | 79 |
| Capital Outlay | | | |
| | <u>1,808</u> | <u>1,050</u> | <u>(758)</u> |
| TOTAL TITLE III F - PREVENTIVE HEALTH | \$ 1,808 | \$ 1,050 | \$ (758) |
| AUDIT | | | |
| Salaries | \$ 0 | \$ 0 | \$ 0 |
| Fringe Benefits | 0 | 0 | 0 |
| Travel | 0 | 0 | 0 |
| Operating Services | 671 | 671 | 0 |
| Operating Supplies | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL AUDIT | \$ 0 | \$ 0 | \$ 0 |
| PROJECT INDEPENDENCE | | | |
| Salaries | \$ 4,803 | \$ 4,471 | \$ (332) |
| Fringe Benefits | 687 | 1,804 | 1,117 |
| Travel | 180 | 0 | (180) |
| Operating Services | 780 | 1,708 | 928 |
| Operating Supplies | 3,020 | 0 | (3,020) |
| Other Charges | 0 | 0 | 0 |
| Capital | 0 | 8,178 | 8,178 |
| | <u>0</u> | <u>15,961</u> | <u>15,961</u> |
| TOTAL PROJECT INDEPENDENCE | \$ 9,490 | \$ 15,961 | \$ 6,471 |

* The accompanying notes are an integral part of the financial statements.

DALYWELL PARISH COUNCIL, DN, ACBNG
Columbia, Louisiana

BUDGET TO ACTUAL

For the Year Ended June 30, 1997

| | Budget | Actual | Actual Over (Under) Budget |
|---------------------------|-----------|-----------|-------------------------------------|
| FOGA ACT 708 | | | |
| Transfer To B-8 | \$ 11,778 | \$ 11,778 | \$ 0 |
| TOTAL FOGA ACT 708 | \$ 11,778 | \$ 11,778 | \$ 0 |
| USDA | | | |
| Transfer To C-2 | \$ 11,046 | \$ 11,046 | \$ 0 |
| TOTAL USDA | \$ 11,046 | \$ 11,046 | \$ 0 |
| MISCELLANEOUS GRANT | | | |
| Transfer to B-8 | \$ 4,800 | \$ 4,800 | \$ 0 |
| TOTAL MISCELLANEOUS GRANT | \$ 4,800 | \$ 4,800 | \$ 0 |

* The accompanying notes are an integral part of the financial statements.

DALEWELL PARISH COUNCIL, ORLEANS
Columbia, Louisiana

Exhibit

STATEMENT OF ALLOCABLE REVENUE AND
COSTS ATTRIBUTED TO SECTION 18

For the Year Ended June 30, 1997

REVENUE

| | |
|----------------|-----------|
| Federal | |
| State Funds | \$ 12,800 |
| Fees and Local | 11,290 |
| | 16,371 |
| Total Revenue | 48,420 |

EXPENDITURES

| | |
|--------------------|--------|
| Salaries | 12,000 |
| Operating Services | 40,847 |
| Administration | 52,101 |
| Total Expenditures | 85,850 |

REVENUE OVER (UNDER) EXPENDITURES

\$ (37,430)

* The accompanying notes are an integral part of the financial statements.

GALEWELL PARISH COUNCIL ON ADOPT
Columbis, Louisiana

CHANGES IN FIXED ASSETS

For the Year Ended June 30, 1987

| | Balance 07/01/86 | Additions | Deletions | Balance 6/30/87 |
|---|---------------------|------------------|-------------|--------------------|
| GENERAL FIXED ASSETS | | | | |
| Land and Buildings | \$ 28,481 | \$ 0 | \$ 0 | \$ 28,481 |
| Furniture and Equipment | 72,988 | 14,734 | 0 | 87,722 |
| Building Improvement | 18,270 | 0 | 0 | 18,270 |
| Building | 0 | 50,000 | 0 | 50,000 |
| TOTAL GENERAL FIXED ASSETS | \$ 120,749 | \$ 64,734 | \$ 0 | \$ 185,483 |
| INVESTMENT IN GENERAL FIXED ASSETS | | | | |
| Property Acquired Prior to July 1, 1985 | \$ 48,918 | \$ 0 | \$ 0 | \$ 48,918 |
| Property Acquired After July 1, 1985 | | | | |
| of Louisiana: | | | | |
| Office of Elderly Affairs B | 655 | 0 | 0 | 655 |
| Office of Elderly Affairs F | 909 | 1,050 | 0 | 1,959 |
| Office of Elderly Affairs O-2 | 450 | 0 | 0 | 450 |
| Office of Elderly Affairs SC | 2,588 | 0 | 0 | 2,588 |
| Office of Elderly Affairs SED 18 | 9,123 | 615 | 0 | 9,738 |
| Local Sources | 69,888 | 58,888 | 0 | 128,776 |
| Project Independence | 0 | 8,176 | 0 | 8,176 |
| TOTAL INVESTMENT IN GENERAL FIXED ASSETS | \$ 121,248 | \$ 68,734 | \$ 0 | \$ 189,982 |

* The accompanying notes are an integral part of the financial statements.

COLUMBIA PARISH COUNCIL ON AIDING
Columbia, Louisiana

STATE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 1993

There were no prior audit findings.

* The accompanying notes are an integral part of the financial statements.

CRUMBLE PARISH COUNCIL OF AID
Columbia, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 1983

There were no findings or questioned costs as a result of our examination.

** There was no management letter provided for this audit period.

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

COMPENSATION TO BOARD MEMBERS

For the Year Ended June 30, 1997

The Board for the Caldwell Parish Council on Aging is a voluntary board and there was no compensation paid to board members.

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

EXIT CONFERENCE

For the Year Ended June 30, 1997

The exit conference was held August 4, 1997. Those in attendance were Lynn Saunders, CPA, and Bette Etheridge, Director of the Council.

I reported to them that I did not discover any material weaknesses in internal control. Further, I did not discover any minor weaknesses in internal control or instances of non-compliance with federal and state laws.

A separate management letter has not been issued.